

First, read through the CT W4 withholding form and determine which letter code best applies to you:

Department of Revenue Services  
State of Connecticut  
(Rev. 12/23)

**Form CT-W4**  
**Employee's Withholding Certificate**

Effective January 1, 2024

**Employee Instructions**

- Read the instructions on Page 2 before completing this form.
- Select the filing status you expect to report on your Connecticut income tax return.

- Choose the statement that best describes your gross income.
- Enter the Withholding Code on Line 1 below.

Married Filing Jointly	Withholding Code
Our expected combined annual gross income is less than or equal to \$24,000 or I am claiming exemption under the Military Spouses Residency Relief Act (MSRRA)* and no withholding is necessary.	E
My spouse is employed and our expected combined annual gross income is greater than \$24,000 and less than or equal to \$100,500. See <i>Certain Married Individuals</i> , Page 2.	A
My spouse is not employed and our expected combined annual gross income is greater than \$24,000.	C
My spouse is employed and our expected combined annual gross income is greater than \$100,500.	D
I have significant nonwage income and wish to avoid having too little tax withheld.	D
I am a nonresident of Connecticut with substantial other income.	D
Qualifying Surviving Spouse	Withholding Code
My expected annual gross income is less than or equal to \$24,000 or I am claiming exemption under the MSRRA* and no withholding is necessary.	E
My expected annual gross income is greater than \$24,000.	C
I have significant nonwage income and wish to avoid having too little tax withheld.	D
I am a nonresident of Connecticut with substantial other income.	D

Married Filing Separately	Withholding Code
My expected annual gross income is less than or equal to \$12,000 or I am claiming exemption under the MSRRA* and no withholding is necessary.	E
My expected annual gross income is greater than \$12,000.	A
I have significant nonwage income and wish to avoid having too little tax withheld.	D
I am a nonresident of Connecticut with substantial other income.	D
Single	Withholding Code
My expected annual gross income is less than or equal to \$15,000 and no withholding is necessary.	E
My expected annual gross income is greater than \$15,000.	F
I have significant nonwage income and wish to avoid having too little tax withheld.	D
I am a nonresident of Connecticut with substantial other income.	D
Head of Household	Withholding Code
My expected annual gross income is less than or equal to \$19,000 and no withholding is necessary.	E
My expected annual gross income is greater than \$19,000.	B
I have significant nonwage income and wish to avoid having too little tax withheld.	D
I am a nonresident of Connecticut with substantial other income.	D

\* If you are claiming the Military Spouses Residency Relief Act (MSRRA) exemption, see instructions on Page 2.

The following descriptions in Self Service apply to certain codes (you would review the descriptions and codes above, determine which withholding code you would like, and then select from the below to choose a code in our system). Please note that some codes to apply to multiple circumstances, but that's because some state tax tables are made to be the same as it is more dependent on the code than whether or not you are single, married, qualifying surviving spouse, etc. :

When making a selection from the "Filing Status" dropdown bar on the state W4 update screen, the following selections will cause the corresponding withholding code from the table above to be applied to your profile:

"Exempt from withholding" would select code E

"Head of Household" would select code B

"Married joint (one income)" would select code C

"Married joint income > 100,500" would select code D (this is the system default election)

"Married sep or joint both work" would select code A

"Single" would select code F

**\*Those who wish to select "Exempt from withholding" or "No CT-W4 Certificate" should consult a tax professional prior to electing either option\***